

Position Description

Read each heading carefully before proceeding. Make statements simple, brief, and complete. Be certain the form is signed. Send the original to the Office of Personnel Services.

CHECK ONE: ☐ NEW POSITION ☐ EXISTING POSITION ☐ UNCLASSIFIED

Part 1 - Items 1 through 12 to be completed by department head or personnel office.

1. Agency Name		9. Position No. K0229976	10. Budget Program Number 01114		Agency Number
2. Employee Name (leave blank if position vacant)		11. Present Class Title (if existing position) Lead Auditor			
3. Division DCF Legal Service		12. Proposed Class Title			
4. Section DCF Audit Services	For Use By	13. Allocation		Position Number	
5. Unit		14. Effective Date			
6. Location (address where employee works)		15. By	Approved		
City County	16. Audit				
7. (circle appropriate time) Full time X Perm. Inter. Part time Temp. %	Personnel Office	Date: By: Date: By:			
8. Regular hours of work: (circle appropriate time) FROM: 8:00 a.m. To: 5:00 p.m.		17. Audit Date: By: Date: By:			

PART II - To be completed by department head, personnel office or supervisor of the position.

18. If this is a request to reallocate a position, briefly describe the reorganization, reassignment of work, new function added by law or other factors which changed the duties and responsibilities of the position:

The auditor in this position works independently on audits, consulting and special projects as assigned by the Audit Senior or Audit Director, ensuring the agency and its partners, contractors, grantees ,etc. comply with policies and is doing business in an efficient and effective manner. This individual will be leading projects and will be given more difficult audits to perform than someone in the entry level staff audit position.

19. Who is the supervisor of this position? (person who assigns work, gives directions, answers questions and is directly in charge)?

Name

Title

Position Number

Mary S. Hoover

Audit Director

K0124714

Who evaluates the work of an incumbent in this position?

Name

Title

Position Number

20. a) How much latitude is allowed employee in completing the work? b) What kinds of instructions, methods and guidelines are given to the employee in this position to help do the work? c) State how and in what detail assignments are made.

The auditor in this position works on audits, consulting and special projects assigned by the Audit Senior or Audit Director. These audits include both financial and performance audits for the agency and may be conducted on DCF programs, partners, grantees, etc. Audit plans are approved by the Audit Senior or Audit Director. Works independently on assignments that do not require a team. Leads projects when there is a team. Directions are given orally or in writing by the Audit Senior or Audit Director but the incumbent must be

able to use his/her education, skills and training to make sound professional conclusions and judgments.

21. Describe the work of this position using the page or one additional page only. (Use the following format for describing job duties):

What is the action being done (use an action verb); to **whom** or **what** is the action directed (object of action); **why** is the action being done (be brief); **how** is the action being done (be brief). For each task state: Who reviews it? How often? What is it reviewed for?

Number Each Task and Indicate Percent of Time and Identity each function as essential or marginal by placing an E or M next to the % of time for each task. Essential functions are the primary job duties for which the position was created and that an employee must be able to perform, with or without reasonable accommodation. A marginal function is a peripheral, incident of minimal part of the position.

No. Each Task and Indicate Percent of Time	E or M	
1 20%	E	<u>Planning.</u> For simple and moderately complex projects, and when assisting in more complex projects, identifies the scope of the assigned audit, review, evaluation, consulting or special project under the supervision of the Audit Senior or Audit Director. Helps develop research and work plans; helps develop measurable criteria used to test conformity with State and Federal regulations, established policies and procedures and in accordance with Generally Accepted Auditing/Accounting Standards/Procedures; helps ascertain the level and type of research required to address the audit scope and provider compliance; helps identify data sources needed and available to complete the audit; and assists in establishing timelines for completion of each audit. Work is accomplished by having a working knowledge and understanding of auditing procedures, applied research methods, State and Federal regulations, and policies and procedures governing the entity or provider being audited. Review of work is completed by the Audit Senior and Audit Director for thoroughness of plan and its ability to achieve the desired objectives. Responsible for review of work of members of audit team when designated as lead.
2 10%	E	<u>Obtaining and Collecting Data and Information.</u> Conducts studies within the scope of the audit plan independently or with assistance of other auditors within the unit; designs instruments and collects data related to the audit plan from the responsible persons with sufficient comprehensiveness, frequency and accuracy to permit reliable conclusions to be drawn within established time frames. Collects data through case reviews, surveys, observation, inspection of operational procedures or other means necessary to determine compliance of performance.
3 20%	E	<u>Preparing Working Papers.</u> Prepares and maintains working papers that are complete, concise, understandable and can be referenced, and contain sufficient information to support finding and conclusions. Working papers will be prepared in accordance with audit and office standards. They must relate to the audit scope and purpose and stand "on their own". Reviews working papers of auditors on team when serving as lead of a project. Working papers of individual in this position will be reviewed by Audit Senior and Audit Director.
4 25%	E	<u>Analyzing Information and Developing Findings.</u> Performs quantitative and qualitative evaluation of data collected in order to draw conclusions about work related to audit objectives, which are complete, logical, clear and supported by evidence obtained or developed during the audit. Performs statistical analysis and develops tables, and other statistical products that will aid in the communication of results, if necessary. Material is to be accurate, supportable, and statistically accurate. Work will comply with audit standards. Findings will include required elements such as criteria, condition, cause and effect. Periodic progress reports are provided to the Audit Senior and Audit Director about work performed. Will be responsible for reviewing work of members of team when lead. Review of individual's work is completed by the Audit Senior or Audit Director for completeness of information and reliability of results.
5 20%	E	<u>Communicating Results.</u> Based on results of the work plan, evaluation, and/or facilitation as required for the project, prepares a report that is clear, concise and easily understood by the audience who may include other State personnel and the general public. Reports must contain all the basic elements, i.e., background, opinion, compliance statements, scope, findings, recommendations, conclusions and implementation steps as

6 5%	M	<p>appropriate. Prepares memoranda and letters that respond to or ask questions about the work of the project. Drafts special reports as requested by management. All reports are in compliance with the report standards as set forth in applicable audit and consulting standards. Reviews findings and reports of members of team when serving as lead. Review of individual's work is completed by the Audit Senior and Audit Director for completeness of information, reliability of results and clarity of report.</p> <p><u>Miscellaneous.</u> Assists in preparing and conducting training sessions for staff as requested. Assists with external audit coordination as necessary. Performs other duties as assigned.</p>
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22. a. If work involves leadership, supervisory, or management responsibilities, check the statement which best describes the position:

- (X) Lead worker assigns, trains, schedules, oversees, or reviews work of others.
 () Plans, staffs, evaluates, and directs work of employees of a work unit.
 () Delegates authority to carry out work of a unit to subordinate supervisors or managers.

b. List the names, class titles, and position numbers of all persons who are supervised directly by employee on this position.

Name	Title	Position Number
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The person in this position does not directly supervise anyone but will be assigned lead audit responsibilities during an audit project. As Lead Auditor, will oversee and manage the team's work and progress. Lead role will also include reviewing the work of others throughout the project.

23. Which statement best describes the results of error in action or decision of this employee?

- ☐ Minimal property damage, minor injury, minor disruption of the flow of work.
- ☒ Moderate loss of time, injury, damage or adverse impact on healthy and welfare of others.
- ☐ Major program failure, major property loss, or serious injury or incapacitation.
- ☐ Loss of life, disruption of operations of a major agency.

Please give examples.

Errors in audits could result in (1) misinformation to the Audit Committee and other agency managers who rely on the validity of the audit reports; (2) incorrect settlements on payments to providers or grantees for services purchased or programs funded by DCF; (3) delays in completing and issuing audit reports; (4) appeals of disputed audit findings; (5) the use of incorrect or inefficient accounting and control procedures by DCF, providers or grantees. Failure to effectively provide consulting services could result in inability of the agency to find solutions to barriers to achieving the agency mission, and major loss of public monies and services to the citizens of Kansas.

24. For what purpose, with whom and how frequently are contacts made with the public, other employees or officials?

In auditing the person will contact employees or representatives of providers or grantees to obtain financial and program information.. The person also contacts DCF employees to obtain information relevant to an audit or discuss policies and accounting, program and internal control issues. As part of an audit they may contact CEOs, attorneys, CPAs, agency accountants, program staff, corporate officers, agency management staff and others. In consulting the person will have frequent contacts with managers and other inside and outside the agency.

25. What hazards, risks or discomforts exist on the job or in the work environment?

- Travel to and from audit and other work related sites throughout the State, which may require overnight travel.
- Stress from adversarial relationships that sometimes develop from tension with employees or representatives of auditees.
- Stress from participating in adversarial proceedings such as in group settings working on problem resolution and audit exit conferences or administrative hearings.
- Stress from deadlines for audits and audit schedules.

26. List machines or equipment used regularly in the work of this position. Indicate the frequency with which they are used:

The work requires daily use of PCs, copiers, fax machines, telephones.

PART III - To be completed by the department head or personnel office

27. List the minimum amounts of education and experience which you believe to be necessary for an employee to begin employment in this position.

As stated in specifications. Three years of experience in examining work processes, financial and operational records and controls to assess effectiveness, accuracy of records and compliance with statutes, regulation and professional/legal standards. Education in accounting/auditing, business administration, or economics may be substituted for experience as determined relevant by the agency.

Education or Training - special or professional

Licenses, certificates and registrations

Special knowledge, skills and abilities

- Ability to complete moderately difficult audits on own.
- Ability to lead simple to moderately difficult audits.
- Ability to work independently on simple to moderately difficult audits, making decisions and accepting responsibility for outcomes.
- Ability to work semi-independently on more complex audits, using judgment in determining when to make decisions on own or seek help if necessary.
- Ability to develop objectives, scope and audit plan in accordance with standards.
- Good working knowledge of controls and risk assessment at the audit level and ability to apply these skills.
- Ability to understand and apply audit standards.
- Good understanding of DCF, its organization and partners.
- Understanding and ability to use software products such as the DCF email software, MS Office, ActiveData for Excel, and Teammate.
- Ability to problem solve and is able to determine ways to obtain information and perform audit steps.
- Possession of effective interpersonal communication and presentation skills.
- Ability to complete personal work with minimal errors and on time. Rework is limited.
- Ability to manage time effectively while completing several projects.
- Exhibits initiative during audit process (e.g., knows when to contact audit leadership for further clarification or with ideas of how to achieve objectives) and also when it comes to office issues (e.g., training ideas, office process change, etc.).
- Understanding of what leadership means within DCF and the audit function and demonstration of leadership skills within the work team and the office.

Experience - length in years and kind

28. SPECIAL QUALIFICATIONS

State any additional qualifications for this position that are necessary either as a physical requirement of an incumbent on the job, a necessary special requirement, a bona fide occupational qualification (BFOQ) or other requirement that does not contradict the education and experience statement on the class specification. A special requirement must be listed here in order to obtain selective certification.

As stated in specifications.

Signature of Employee

Date

Signature of Personnel Official

Date

Approved:

Signature of Supervisor

Date

Signature of Agency Head or
Appointing Authority

Date